

STATE AID FUNDS
FOR
IMPROVEMENT OF PUBLIC EDUCATION
IN
I O W A



State of Iowa
Department of Public Instruction
J. C. Wright, Superintendent
Des Moines 19
August, 1960

3-702

State of Iowa
DEPARTMENT OF PUBLIC INSTRUCTION
Des Moines 19

PUBLIC SCHOOL COSTS

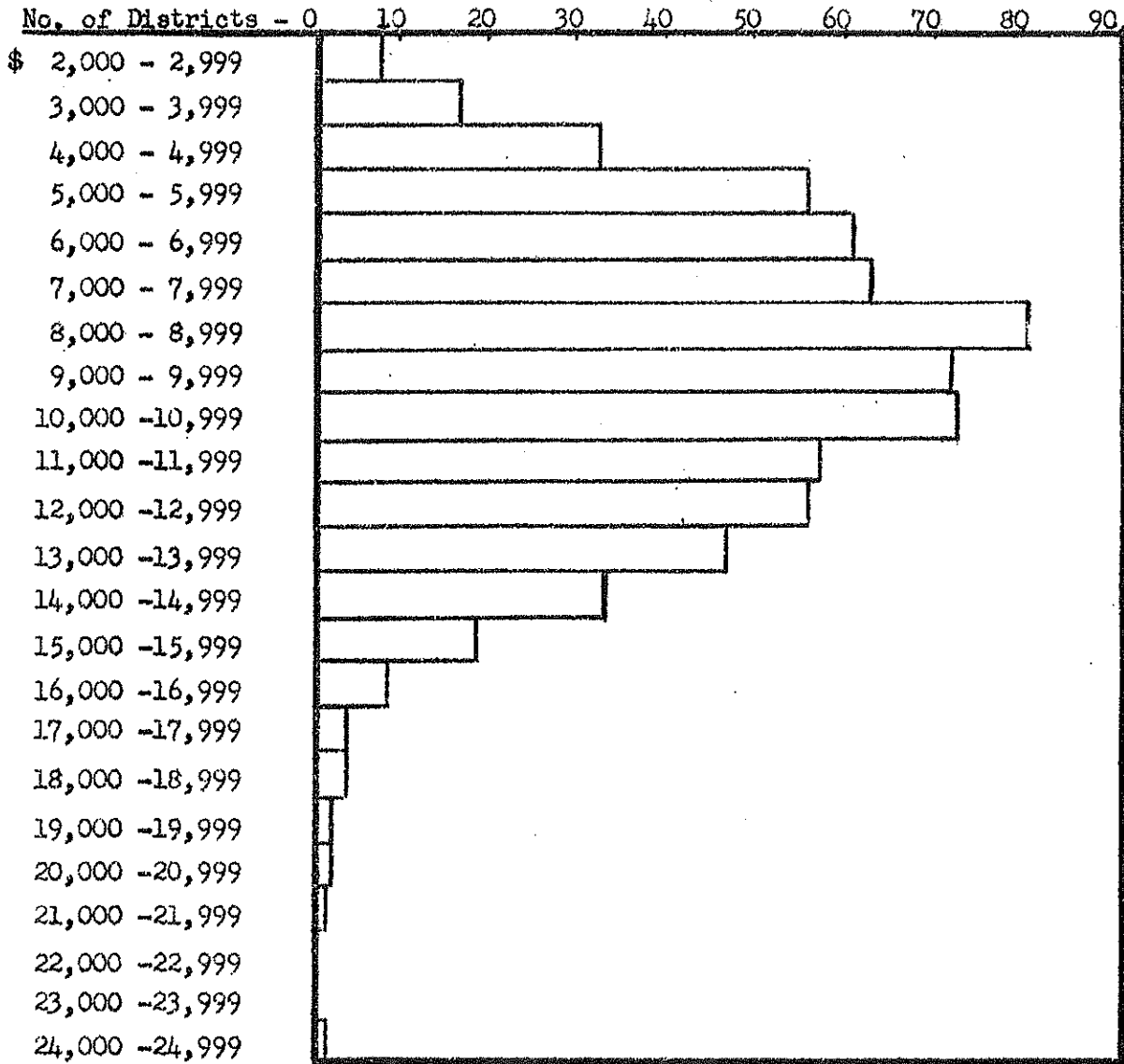
Admin. & Finance			July 1960
School Year	Current Operating Expense	Capital Outlay and Debt Service	Total
1940-1941	\$ 39,200,590	\$ 7,181,645	\$ 46,382,235
1941-1942	40,793,584	6,253,969	47,047,553
1942-1943	41,831,063	5,318,567	47,149,630
1943-1944	44,538,339	4,637,170	49,175,509
1944-1945	50,331,785	5,045,283	55,377,068
1945-1946	56,099,700	5,409,919	61,509,619
1946-1947	65,081,693	6,576,753	71,658,446
1947-1948	76,845,338	7,431,165	84,276,503
1948-1949	84,852,461	18,283,760	103,136,221
1949-1950	93,122,763	19,957,184	113,079,947
1950-1951	101,470,997	26,647,498	128,118,495
1951-1952	111,867,759	31,160,063	143,027,822
1952-1953	120,844,364	38,072,251	158,916,615
1953-1954	130,564,974	48,633,024	179,197,998
1954-1955	140,352,543	41,992,022	182,344,565
1955-1956	150,347,680	51,377,275	201,724,955
1956-1957	160,162,976	44,127,178	204,290,154
1957-1958	173,217,312	49,878,955	223,096,267
1958-1959	187,025,059	38,624,928	225,649,988

Table II

Local School Taxes Levied

Admin. & Finance		July, 1960
School Year	General Fund and Special Courses Fund (Operating Costs)	Schoolhouse Fund (Capital Outlay and Debt Service)
1940-1941	\$ 37,267,999	\$ 4,923,771
1941-1942	40,022,172	4,716,537
1942-1943	41,278,587	4,442,938
1943-1944	45,365,086	4,422,585
1944-1945	50,469,732	3,610,389
1945-1946	54,840,490	4,437,490
1946-1947	60,747,345	4,483,916
1947-1948	67,621,012	4,838,038
1948-1949	77,011,597	4,496,202
1949-1950	79,021,104	6,146,130
1950-1951	85,568,566	7,242,729
1951-1952	96,358,813	8,266,132
1952-1953	105,494,459	9,181,115
1953-1954	113,346,700	10,643,535
1954-1955	119,243,525	11,575,761
1955-1956	124,403,672	12,789,895
1956-1957	136,157,784	17,075,904
1957-1958	143,928,993	16,443,936
1958-1959	156,217,114	17,181,711

Distribution of School Districts by Assessed
Valuation Per Child in A. D. A.



Distribution of Average Daily Attendance Classified by Assessed
Valuation Per Resident Child in Average Daily Attendance

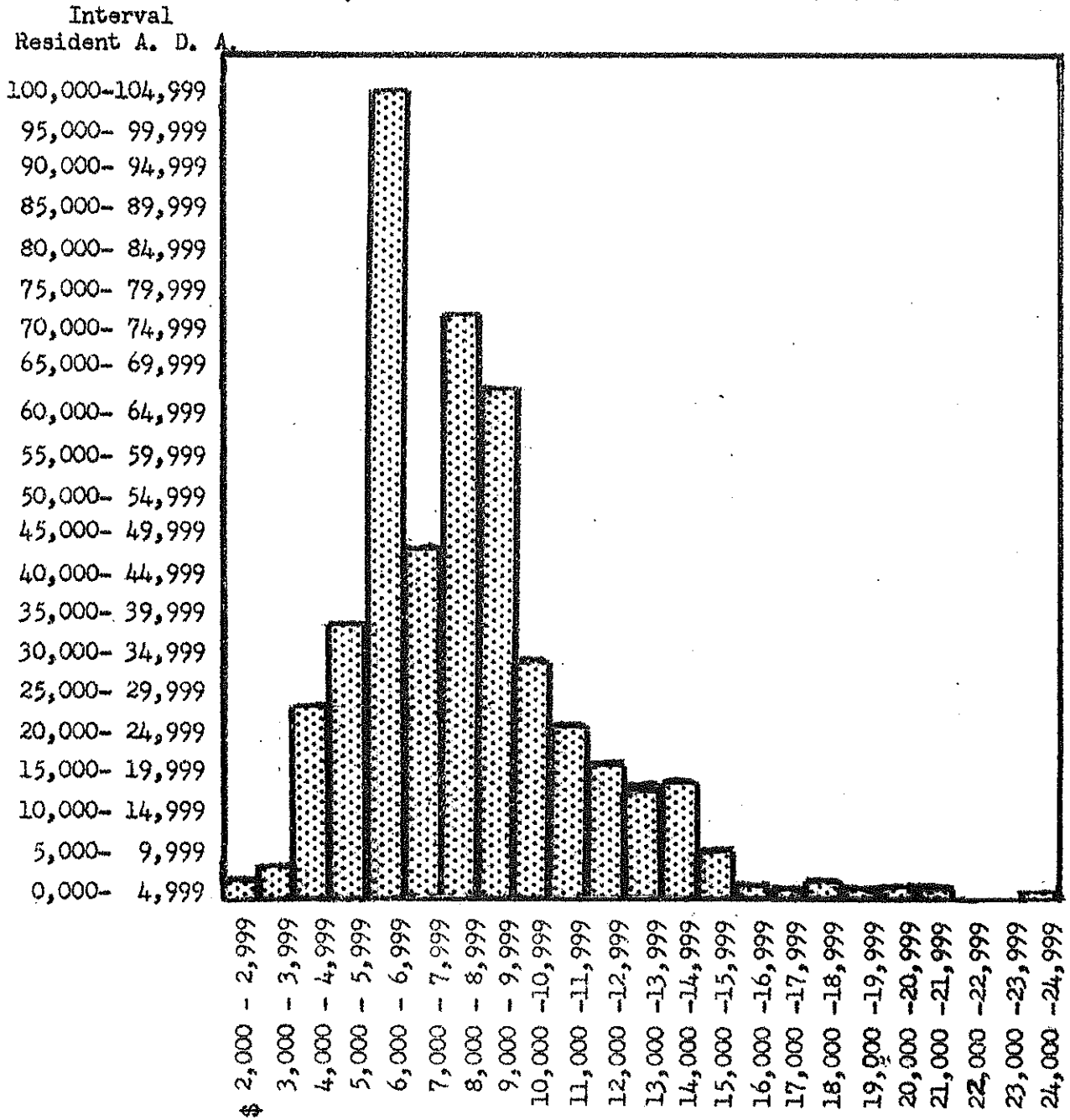
FOR HIGH SCHOOL DISTRICTS
1958-1959

Interval	No. Of Districts	Cumulative No. of Districts	Resident A.D.A.	Cumulative Resident A.D.A.
\$ 2,000 - 2,999	8	8	1,441.2	1,441.2
3,000 - 3,999	17	25	4,877.0	6,318.2
4,000 - 4,999	33	58	24,846.1	31,164.3
5,000 - 5,999	56	114	34,690.2	65,854.5
6,000 - 6,999	61	175	100,285.7	166,140.2
7,000 - 7,999	63	238	43,905.0	210,045.2
8,000 - 8,999	82	320	72,078.3	282,123.5
9,000 - 9,999	70	390	62,760.7	344,884.2
10,000 - 10,999	73	463	28,793.5	373,677.7
11,000 - 11,999	57	520	21,997.8	395,675.5
12,000 - 12,999	54	574	16,607.0	412,282.5
13,000 - 13,999	46	620	12,888.9	425,171.4
14,000 - 14,999	33	653	14,326.3	439,497.7
15,000 - 15,999	19	672	5,320.6	444,818.3
16,000 - 16,999	8	680	1,367.7	446,186.0
17,000 - 17,999	4	684	391.5	446,577.5
18,000 - 18,999	4	688	648.7	447,226.2
19,000 - 19,999	2	690	254.0	447,480.2
20,000 - 20,999	2	692	971.1	448,451.3
21,000 - 21,999	1	693	86.5	448,537.8
22,000 - 22,999	0	693	0	448,537.8
23,000 - 23,999	0	693	0	448,537.8
24,000 - 24,999	1	694	58.0	448,595.8

NON-HIGH SCHOOL

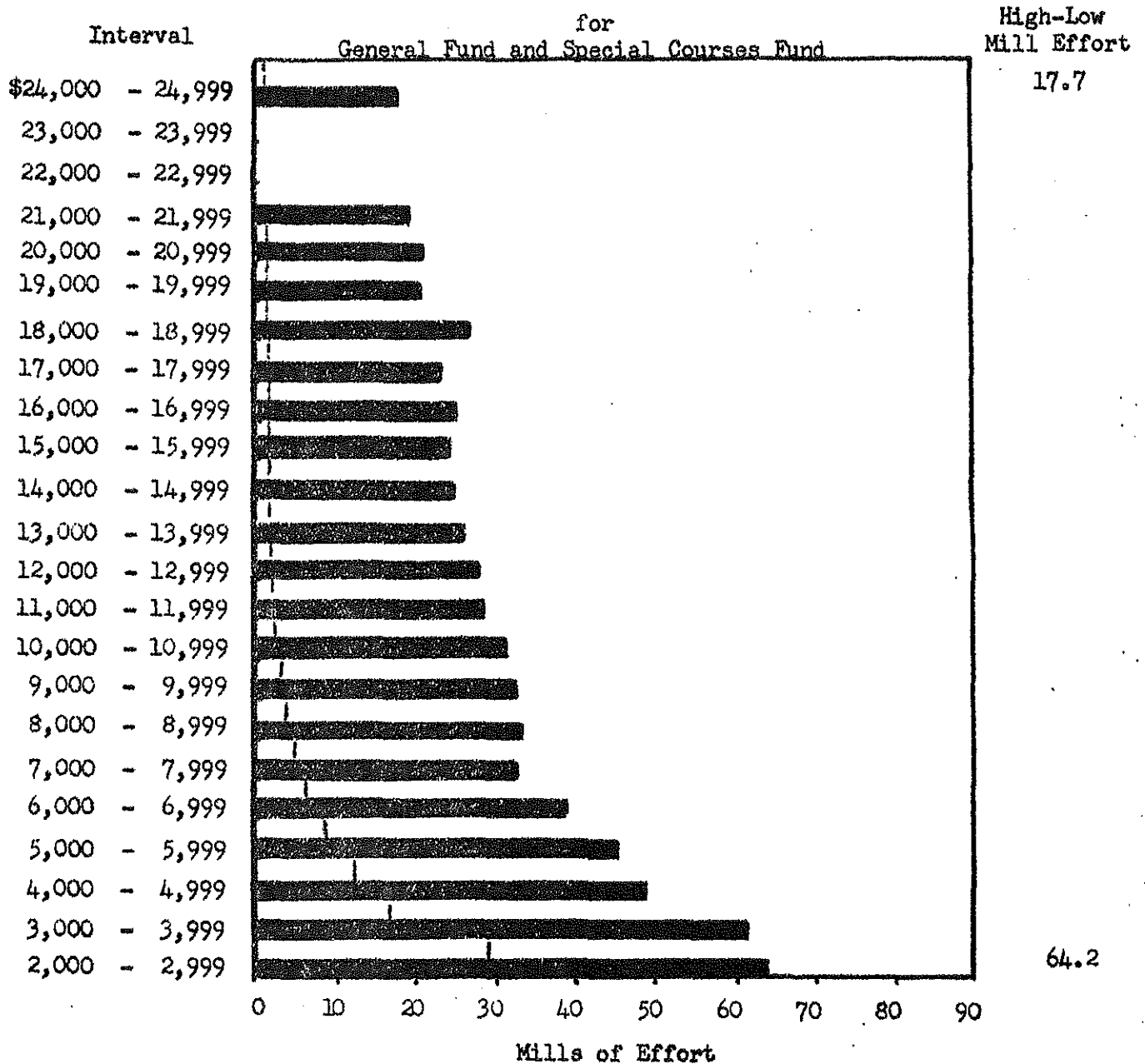
13,893 State Wide Average	2088	75,101.4	523,707.2
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Distribution of Resident A. D. A. of All H. S. Districts
By Assessed Valuation Per Child In A. D. A.



Assessed Valuation Per Resident A. D. A. Child

Local School Taxes Levied



INTERVAL

Valuation
Per
Child

Total Money Available Per Resident Child In Average Daily Attendance
(High School Districts 1958-1959)

Source of Funds: General Aid



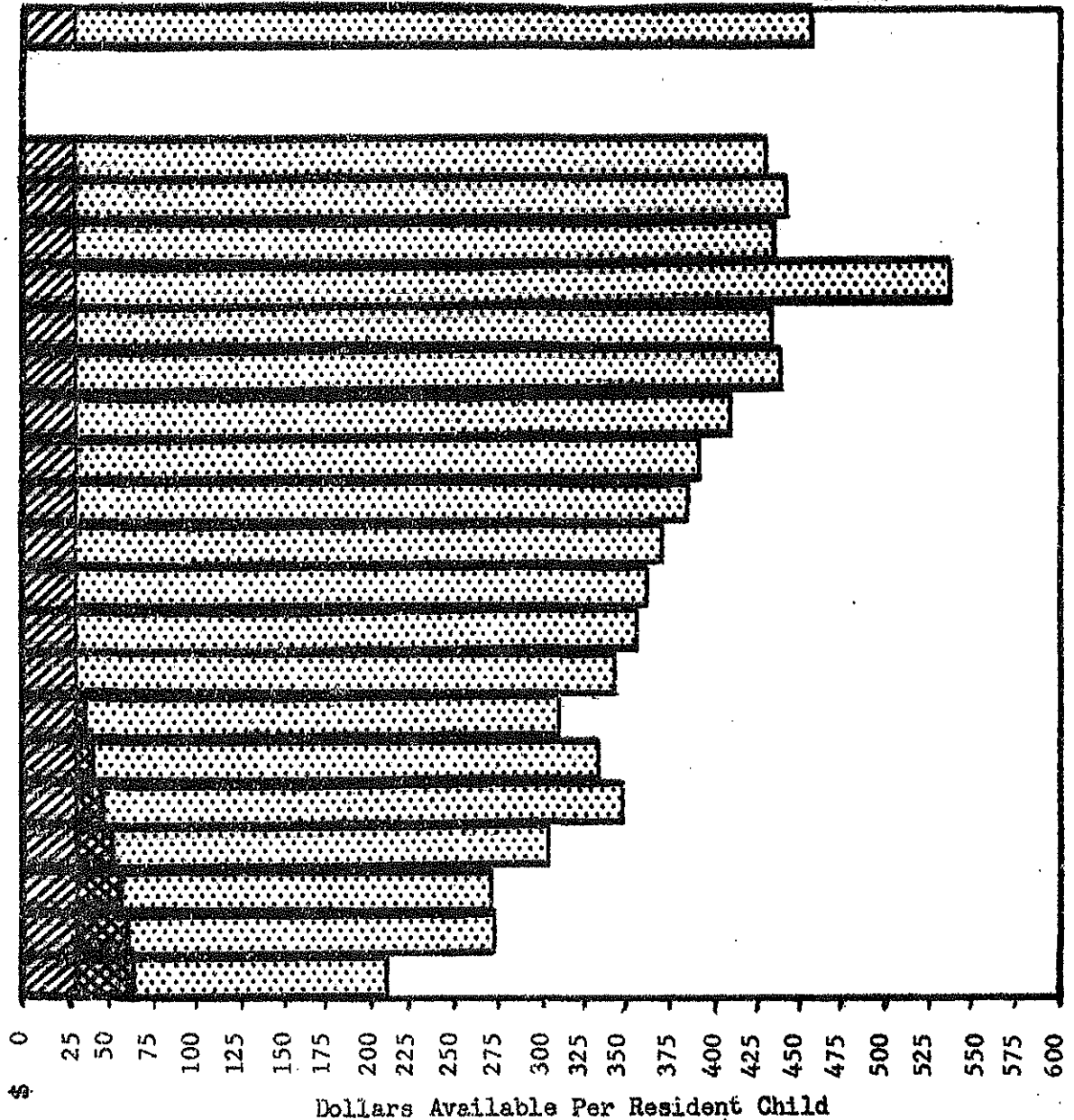
Supplemental Aid



Local Levy--General Fund and Special Courses F.



\$ 24,000 -24,999
23,000 -23,999
22,000 -22,999
21,000 -21,999
20,000 -20,999
19,000 -19,999
18,000 -18,999
17,000 -17,999
16,000 -16,999
15,000 -15,999
14,000 -14,999
13,000 -13,999
12,000 -12,999
11,000 -11,999
10,000 -10,999
9,000 - 9,999
8,000 - 8,999
7,000 - 7,999
6,000 - 6,999
5,000 - 5,999
4,000 - 4,999
3,000 - 3,999
2,000 - 2,999



INTERVAL

Total Money Available Per Resident Child in Average Daily Attendance
(High School Districts 1958-1959)

Valuation
Per
Child

Source of Funds: General Aid

Supplemental Aid

Local Effort

\$24,000-
24,999

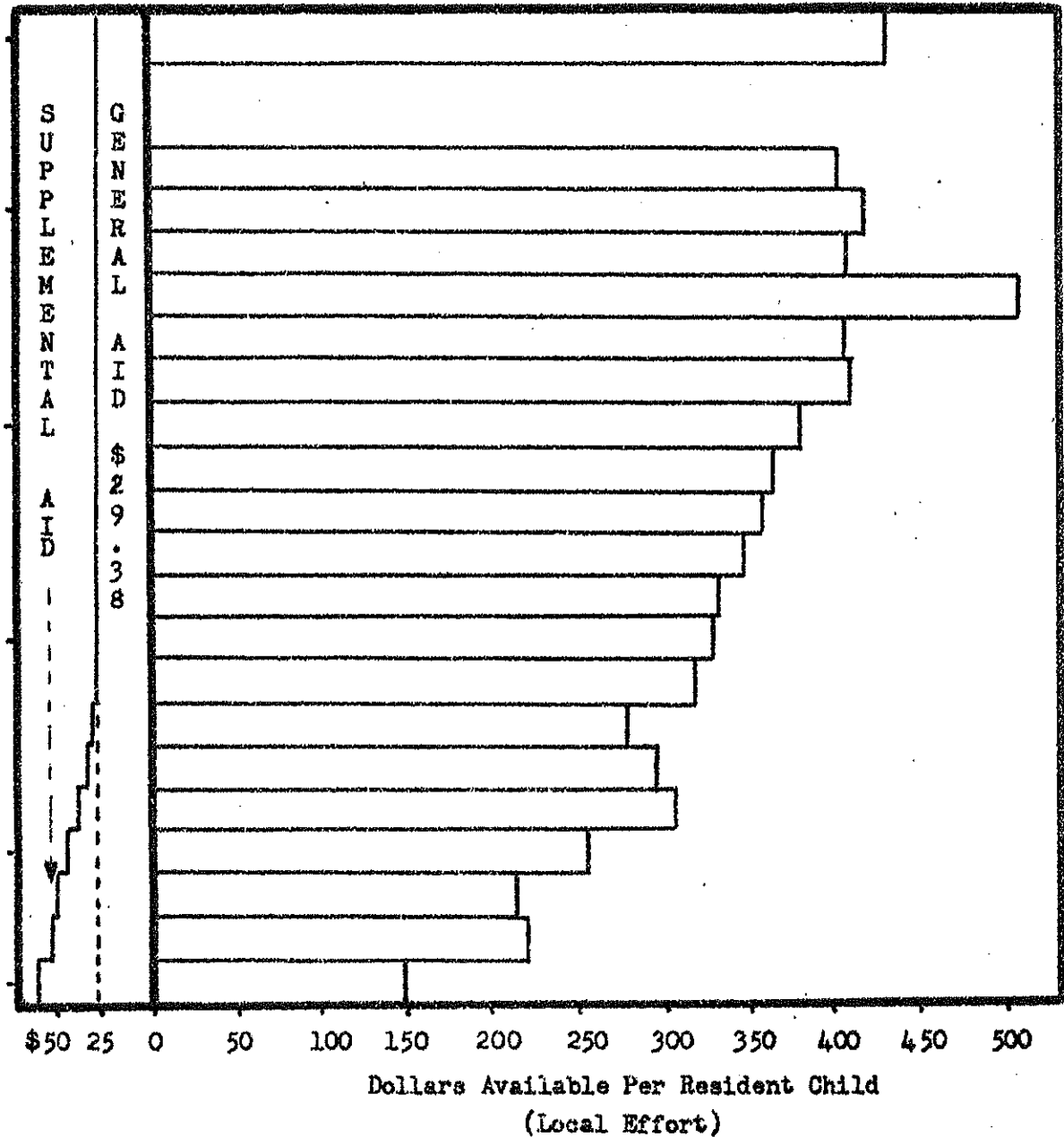
20,000-
20,999

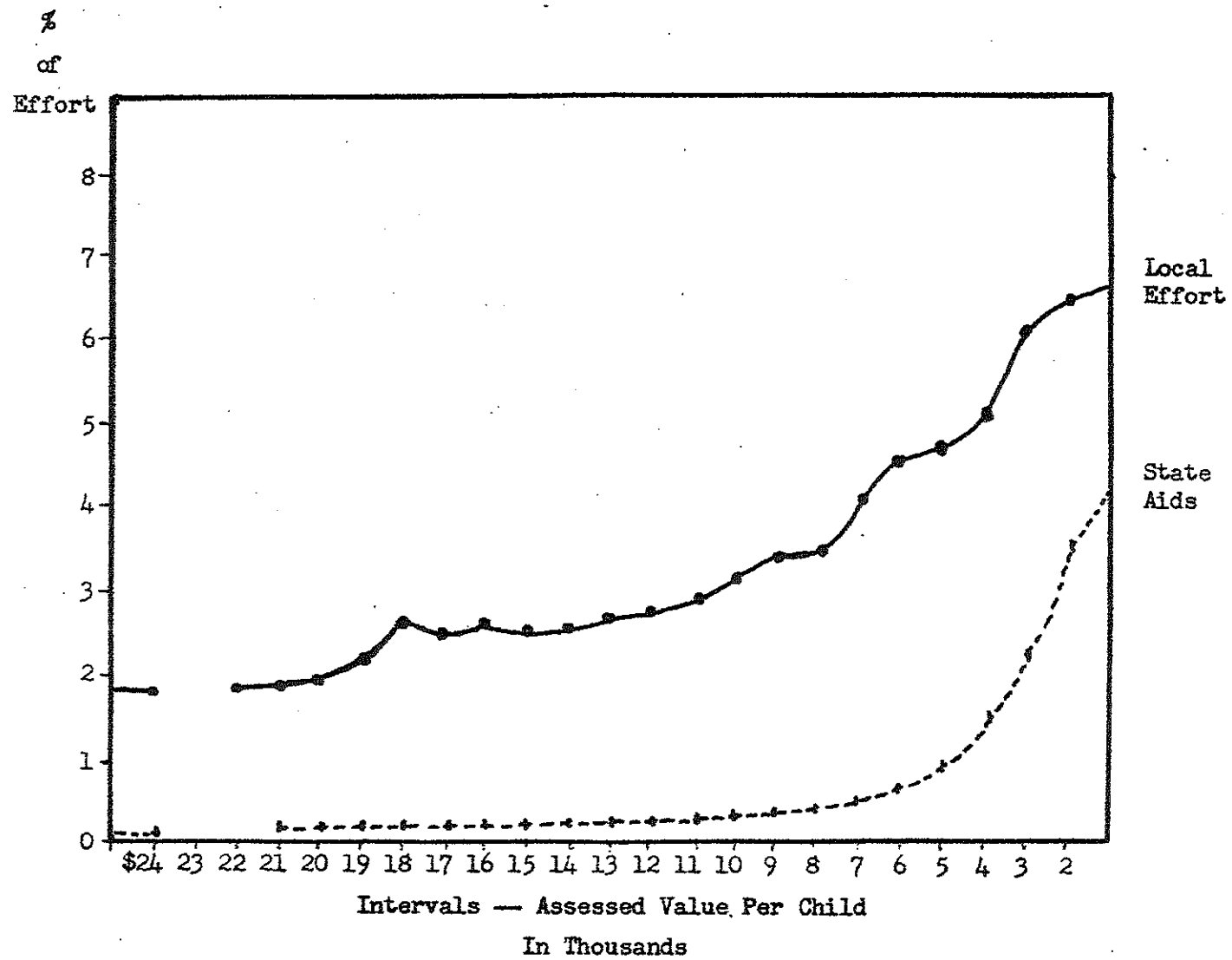
15,000-
15,999

10,000-
10,999

5,000-
5,999

2,000-
2,999



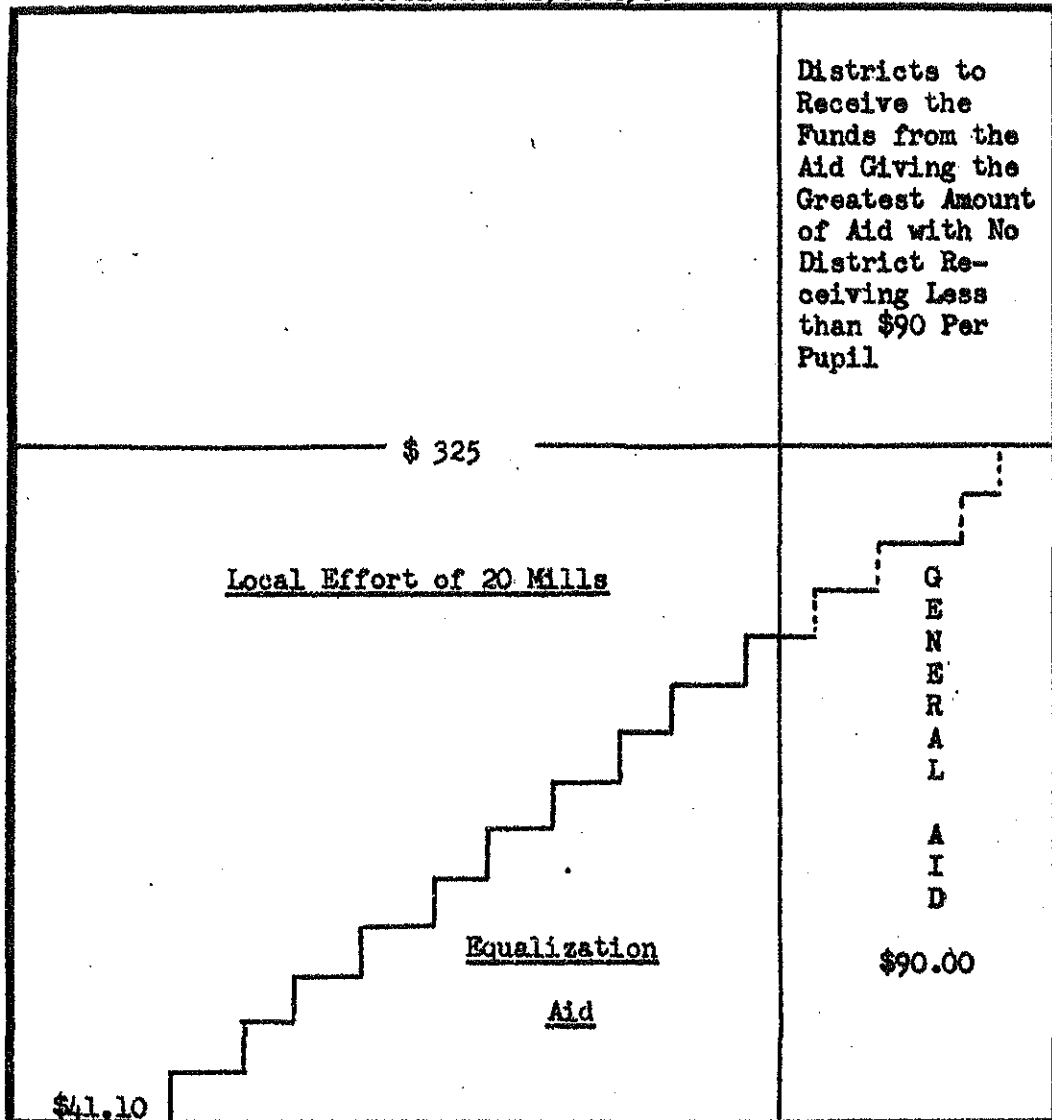


Revision of Distribution of Supplemental and General Aid
to Provide a Basic Sum of \$325 Per Child for
School Year 1961-1962

Assessed
Valuation
\$ 24,316

\$ 16,250

\$ 2,055



PER PUPIL COST BY SIZE OF HIGH SCHOOL ENROLLMENT
GENERAL FUND EXPENDITURES
School Year 1958 - 1959

No. of Districts	Enrolled in High School	Total A.D.A.*	Total Expended	Per Pupil Cost
28	600 & Above	188,272.0	\$62,235,423.35	\$330.56
10	500 - 599	16,768.6	5,117,931.36	305.21
19	400 - 499	27,622.9	8,189,509.28	296.47
30	300 - 399	35,030.4	11,039,836.01	315.15
71	200 - 299	57,357.2	18,258,190.74	318.33
73	150 - 199	41,598.8	13,595,714.33	326.83
143	100 - 149	59,208.0	20,413,557.70	344.78
Totals	100 & Up	425,857.9	\$138,850,162.77	- - - -
103	75 - 99	29,313.9	10,331,134.53	352.43
104	50 - 74	21,568.7	8,476,632.16	393.01
111	25 - 49	15,176.4	6,496,654.16	428.07
2	- 24	185.8	89,104.22	479.57
Totals	0 - 99	66,244.8	\$25,393,525.07	* - - -
GRAND TOTALS	ALL SCHOOLS	491,832.7	\$164,243,687.84	\$333.76
* A.D.A. Figures include Junior College Students				
Non-High School Districts		75,101.4**	\$11,578,083.81	\$341.66
** A.D.A. Figures include students for whom tuition is paid.				
TOTAL OF TOTALS		566,934.1	\$175,821,771.65	- - - -

EDUCATIONAL COST
At
\$325 Per Resident Child in Average Daily Attendance
by Assessed Valuation

FOR HIGH SCHOOL DISTRICTS
1958-1959

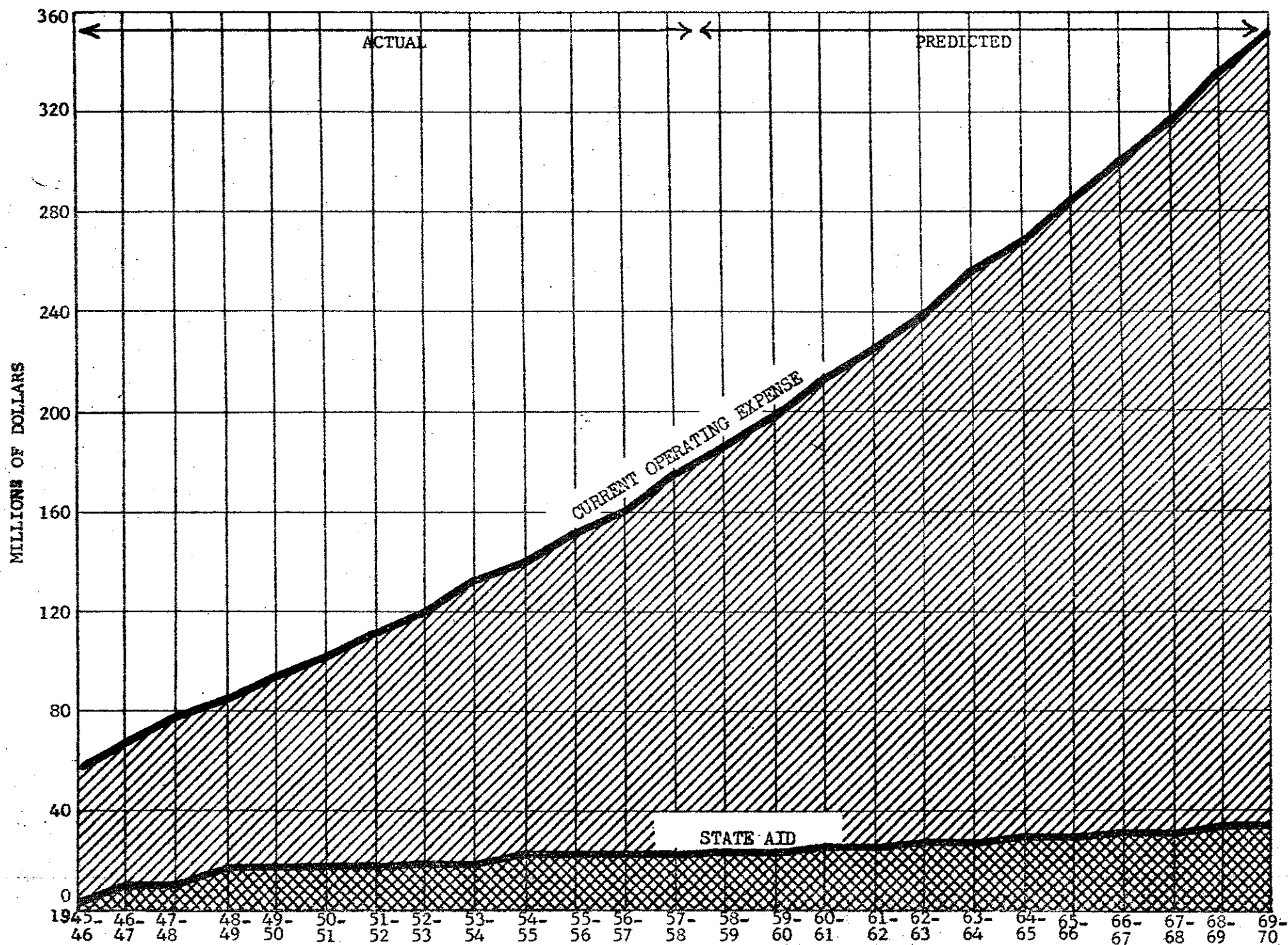
Assessed Valuation Interval	No. of Districts	Cumulative No. of Districts	Resident A.D.A.	Educational Cost
\$ 2,000 - 2,999	8	8	1,441.2	\$ 468,390.00
3,000 - 3,999	17	25	4,877.0	1,585,025.00
4,000 - 4,999	33	58	24,846.1	8,074,982.50
5,000 - 5,999	56	114	34,690.2	11,362,065.00
6,000 - 6,999	61	175	100,285.7	32,592,852.50
7,000 - 7,999	63	238	43,905.0	14,269,125.00
8,000 - 8,999	82	320	72,078.3	23,425,447.50
9,000 - 9,999 <i>Median</i>	70	390	62,760.7	20,397,227.50
10,000 - 10,999	73	463	28,793.5	9,357,887.50
11,000 - 11,999	57	520	21,997.8	7,149,285.00
12,000 - 12,999	54	574	16,607.0	5,397,275.00
13,000 - 13,999	46	620	12,888.9	4,188,892.50
14,000 - 14,999	33	653	14,326.3	4,656,047.50
15,000 - 15,999	19	672	5,320.6	1,729,195.00
16,000 - 16,999	8	680	1,367.7	444,502.50
17,000 - 17,999	4	684	391.5	127,237.50
18,000 - 18,999	4	688	648.7	210,827.50
19,000 - 19,999	2	690	254.0	82,550.00
20,000 - 20,999	2	692	971.1	315,607.50
21,000 - 21,999	1	693	86.5	28,112.50
22,000 - 22,999	0	693	0	
23,000 - 23,999	0	693	0	
24,000 - 24,999	1	694	58.0	18,850.00

NON-HIGH SCHOOL

13,893 State Wide Average	2088	75,101.4	24,407,955.00
Totals		523,707.2	170,289,340.00

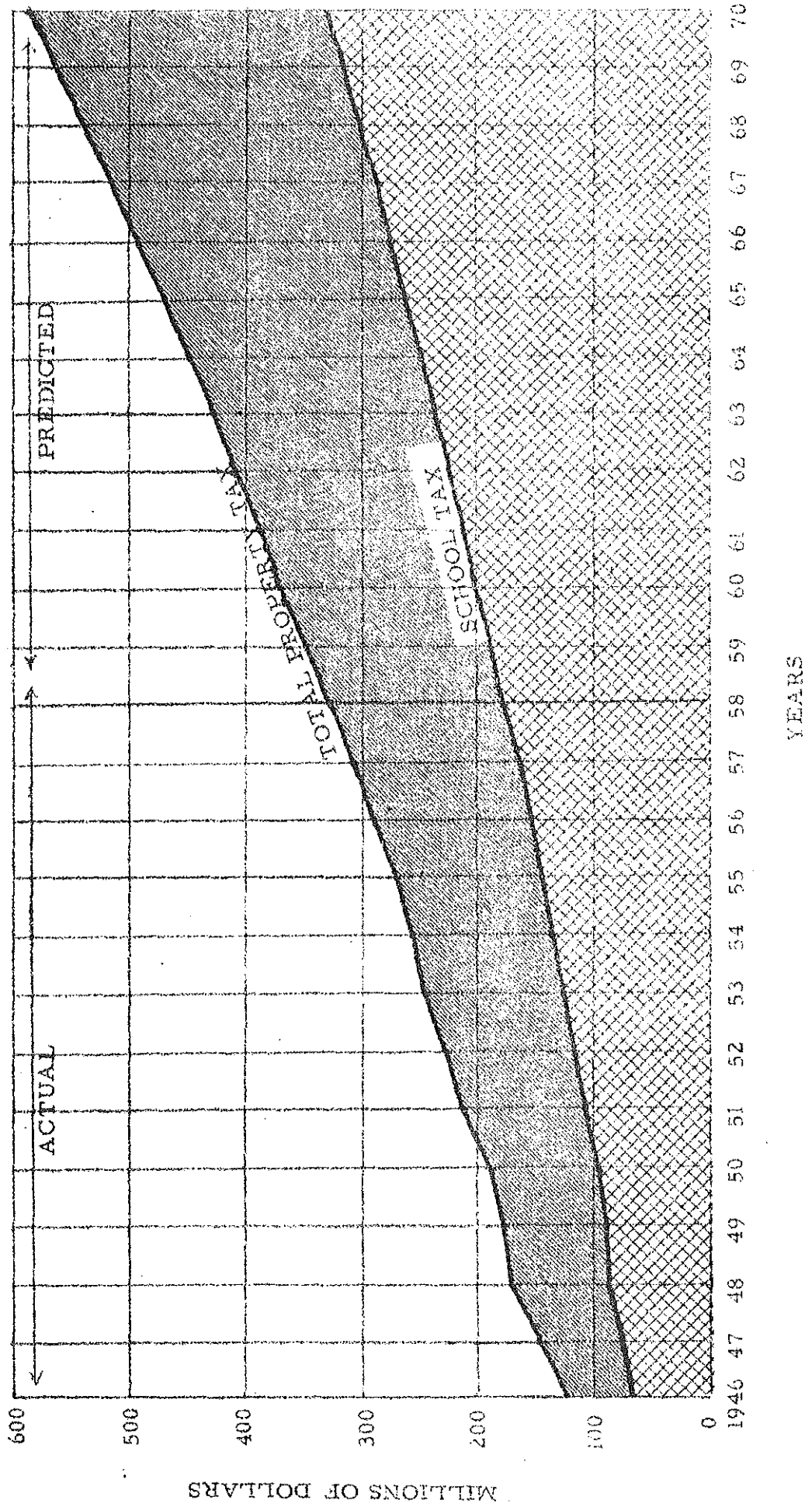
SCHOOL COSTS

Current Operating Expense and State Aid



PROPERTY TAXES

TOTAL IOWA PROPERTY TAX LEVY AND SCHOOL TAX LEVY



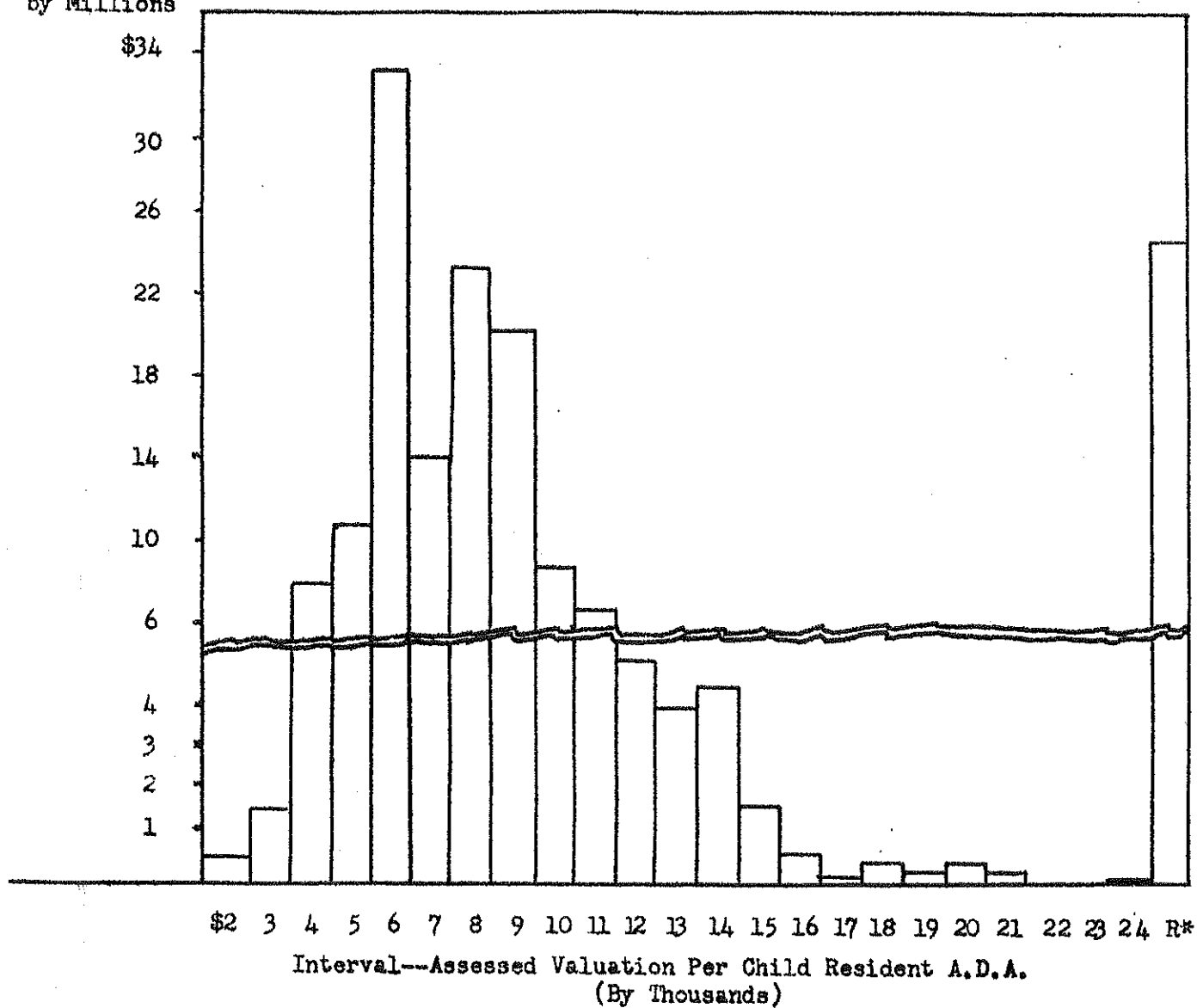
EDUCATIONAL COST

At

\$325 Per Child Classified by Assessed Valuation

Per Resident Child Interval

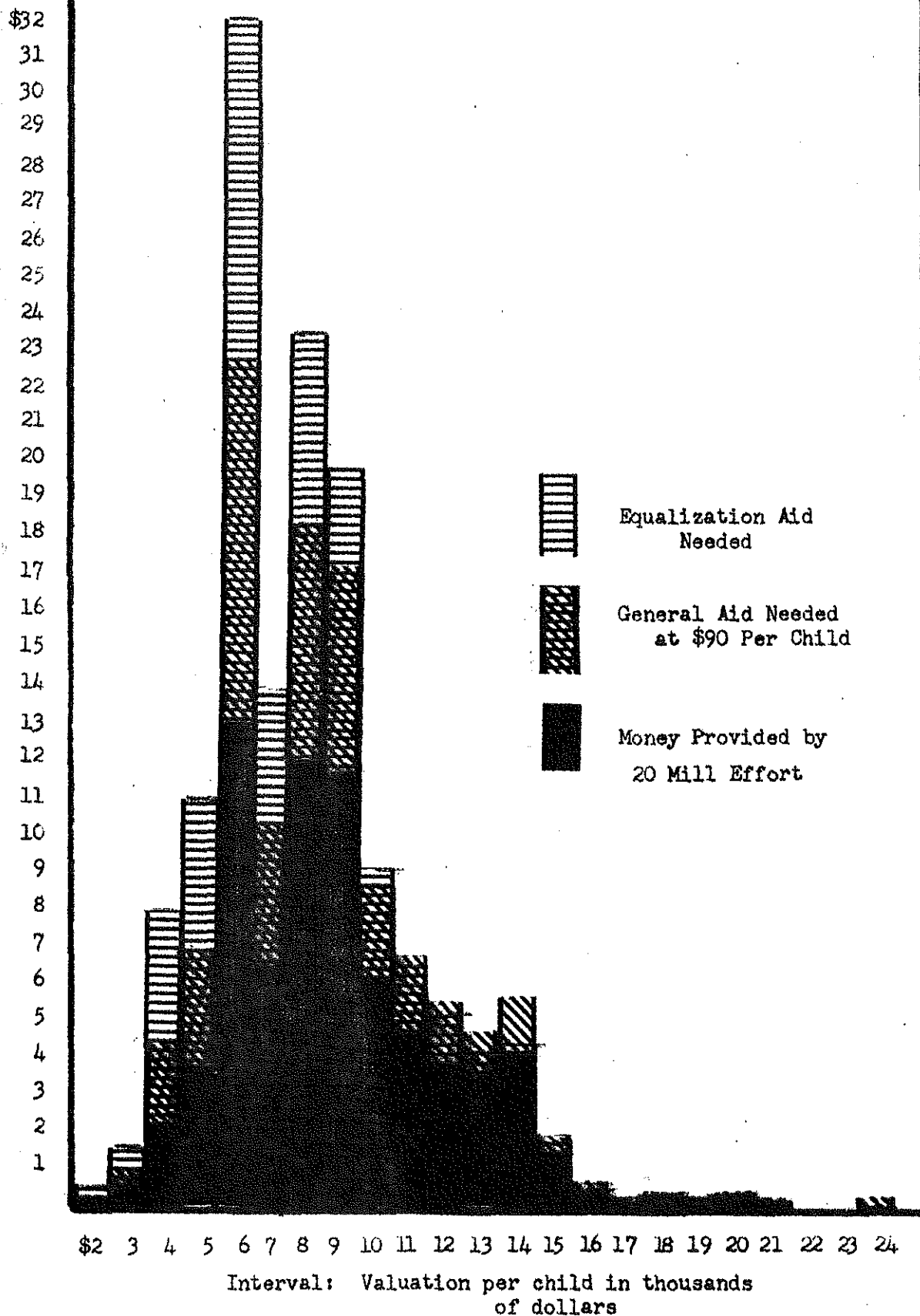
Educational
Cost
by Millions



* Rural or Non-High School Students

Dollars
Required
(Millions)

Total amount of money needed by interval of assessed valuation per child to guarantee an educational opportunity of \$325 per child in all school districts



Local Effort Required to Raise
\$325 Per Resident Child

Assessed
Valuation

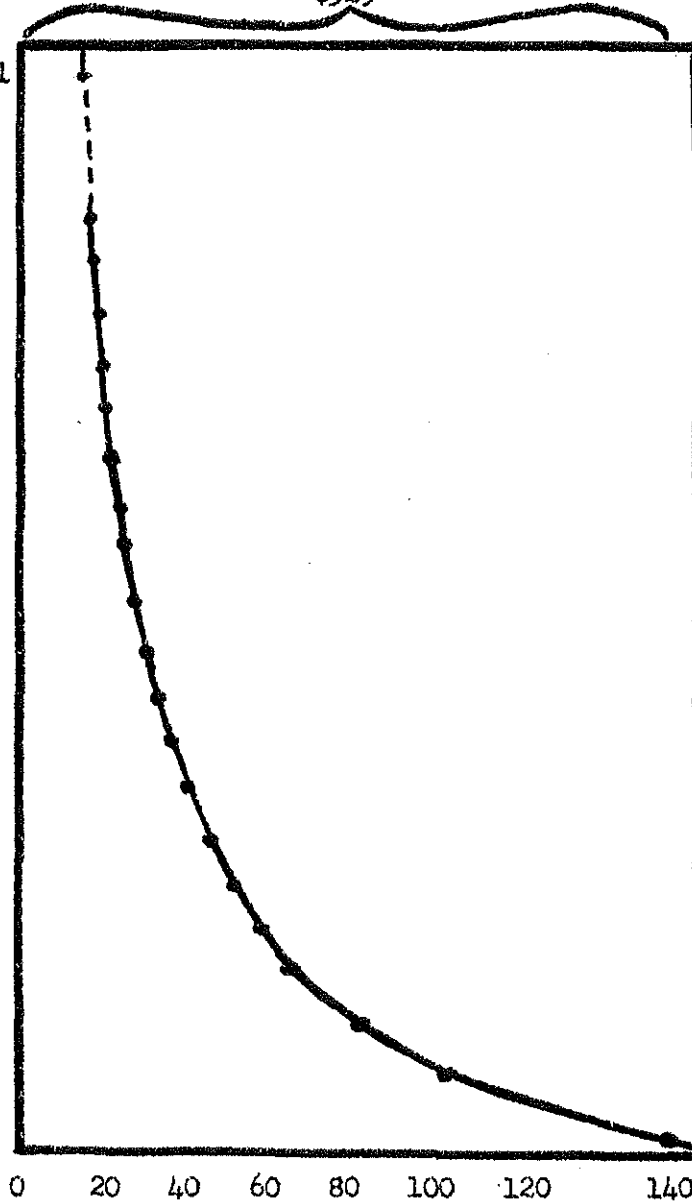
Median of
Interval
\$ 24,316

\$325

High-Low
Mill Effort

15.342

21,182
20,376
19,792
18,651
17,189
16,368
15,383
14,586
13,510
12,463
11,477
10,351
9,424
8,422
7,456
6,694
5,512
4,353
3,613
2,334



139.245

Local Effort in Mills Required to
Raise \$325 Per Resident Child
in Average Daily Attendance

TOTAL AGRICULTURAL LAND TAX CLAIM BY INTERVAL OF ASSESSED VALUATION

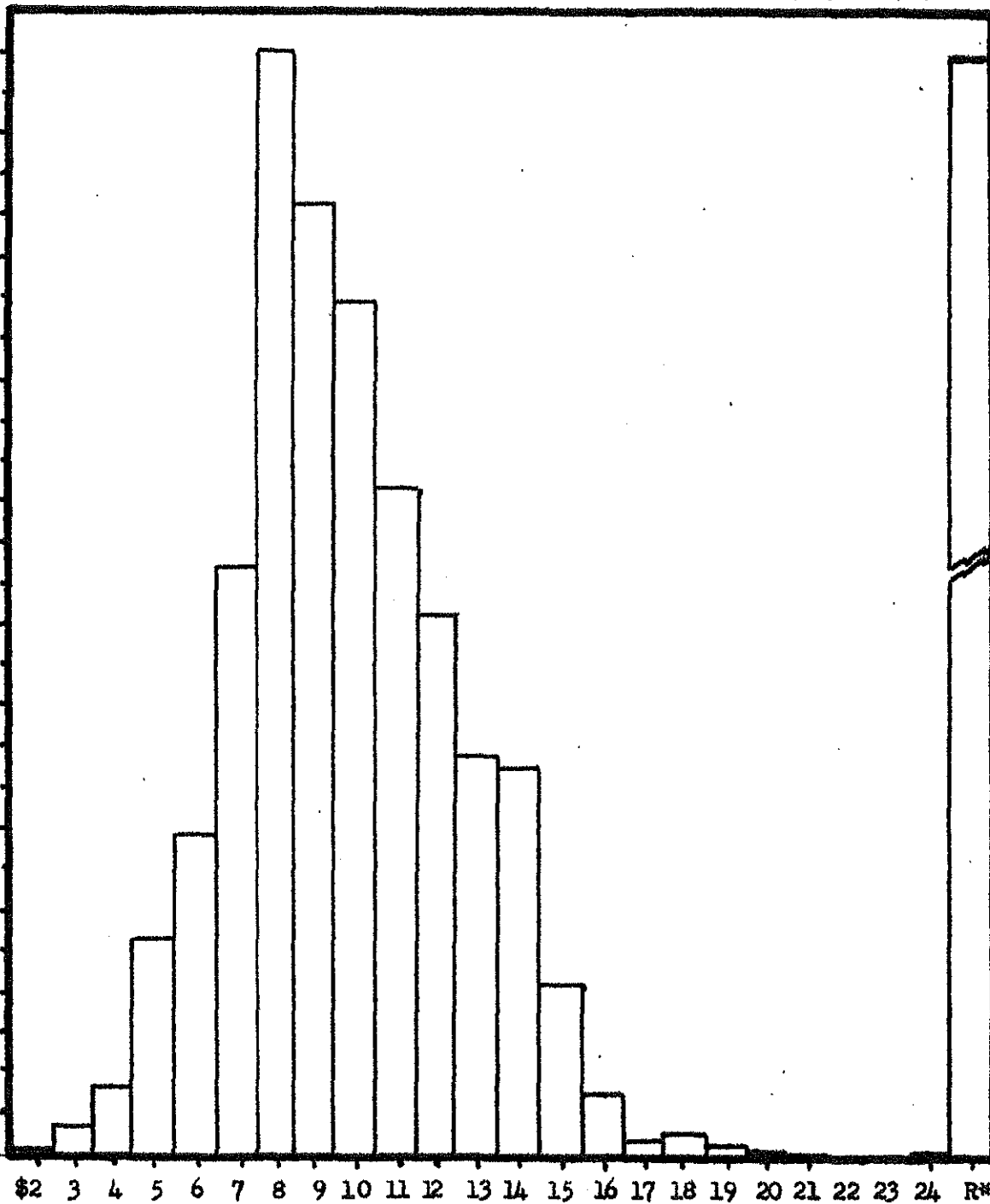
Per Resident Child

for
High School Districts

(1958-1959)

Ag. Land
Claim
By
Millions

\$2.7
2.6
2.5
2.4
2.3
2.2
2.1
2.0
1.9
1.8
1.7
1.6
1.5
1.4
1.3
1.2
1.1
1.0
.9
.8
.7
.6
.5
.4
.3
.2
.1
0.0



\$3.7
Million

Interval--Assessed Valuation Per Child Resident A.D.A.
(By Thousands)

*Rural or Non-High School Students

Distribution of Average Daily Attendance Classified by Assessed
Valuation Per Resident Child in Average Daily Attendance
Showing Agricultural Land Claims Per Child

FOR HIGH SCHOOL DISTRICTS
1958-1959

Interval	No. Of Districts	Resident A.D.A.	Ag. Land Claims	Ag. Land Dollars Per Child
\$ 2,000 - 2,999	8	1,441.2	\$ 11,979	\$ 8.31
3,000 - 3,999	17	4,877.0	74,739	15.32
4,000 - 4,999	33	24,846.1	166,004	6.68
5,000 - 5,999	56	34,690.2	522,366	15.06
6,000 - 6,999	61	100,285.7	783,525	7.81
7,000 - 7,999	63	43,905.0	1,420,899	32.36
8,000 - 8,999	82	72,078.3	2,700,375	37.46
9,000 - 9,999	70	62,760.7	2,397,734	38.20
10,000 - 10,999	73	28,793.5	2,133,254	74.09
11,000 - 11,999	57	21,997.8	1,605,254	72.97
12,000 - 12,999	54	16,607.0	1,313,051	79.07
13,000 - 13,999	46	12,888.9	982,761	76.25
14,000 - 14,999	33	14,326.3	852,387	59.50
15,000 - 15,999	19	5,320.6	417,683	78.50
16,000 - 16,999	8	1,367.7	125,080	91.45
17,000 - 17,999	4	391.5	30,760	78.56
18,000 - 18,999	4	648.7	36,727	56.61
19,000 - 19,999	2	254.0	10,308	40.58
20,000 - 20,999	2	971.1	6,387	65.77
21,000 - 21,999	1	86.5	3,532	40.83
22,000 - 22,999	0	0		
23,000 - 23,999	0	0		
24,000 - 24,999	1	58.0	1,394	24.03

NON-HIGH SCHOOL

13,893 State Wide Average	75,101.4	3,705,609	49.34
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Distribution of Agricultural Land Values by Intervals of
Assessed Valuation Per Child With Agricultural Claims Figured
at 15 Mills Showing the Percent the Claim is of the Agricultural Land Value

Interval	No. of Districts	Ag. Land Value	Ag. Land Claim @ 15 M.	$\frac{\%}{15\text{ M}}$ $\frac{\text{Ag. L. Cl.}}{\text{Ag. L. V.}}$
\$ 2,000 - 2,999	8	\$ 258,872	\$ 11,979	4.6
3,000 - 3,999	17	1,491,334	74,739	5.0
4,000 - 4,999	33	4,922,863	166,004	3.4
5,000 - 5,999	56	17,163,629	522,366	3.0
6,000 - 6,999	61	30,697,128	783,525	2.6
7,000 - 7,999	63	63,614,807	1,420,899	2.2
8,000 - 8,999	82	153,132,408	2,700,375	1.8
9,000 - 9,999	70	150,257,074	2,397,734	1.6
10,000 - 10,999	73	137,688,842	2,133,254	1.5
11,000 - 11,999	57	126,521,603	1,605,254	1.3
12,000 - 12,999	54	110,893,127	1,313,051	1.2
13,000 - 13,999	46	87,416,446	982,761	1.1
14,000 - 14,999	33	80,596,419	852,387	1.1
15,000 - 15,999	19	45,354,556	417,683	.9
16,000 - 16,999	8	13,855,735	125,080	.9
17,000 - 17,999	4	4,142,002	30,760	.7
18,000 - 18,999	4	3,117,498	36,727	1.2
19,000 - 19,999	2	2,626,840	10,308	.4
20,000 - 20,999	2	3,729,786	6,387	.2
21,000 - 21,999	1	942,141	3,532	.4
22,000 - 22,999	0			
23,000 - 23,999	0			
24,000 - 24,999	1	549,542	1,394	.3

Distribution of Agricultural Land Values by Intervals of
Assessed Valuation Per Child With Agricultural Claims Figured
at 20 Mills Showing the Percent the Claim is of the Agricultural Land Value

Interval	No. of Districts	Ag. Land Value	Ag. Land Claim @ 20 M.	% 20 M. Ag. L. Cl. Ag. L. V.
\$ 2,000 - 2,999	8	\$ 258,872	\$ 10,689	4.1
3,000 - 3,999	17	1,491,334	67,290	4.5
4,000 - 4,999	33	4,922,863	141,405	2.8
5,000 - 5,999	56	17,163,629	436,657	2.5
6,000 - 6,999	61	30,697,128	630,069	2.1
7,000 - 7,999	63	63,614,807	1,102,856	1.7
8,000 - 8,999	82	153,132,408	1,934,752	1.3
9,000 - 9,999	70	150,257,074	1,646,484	1.1
10,000 - 10,999	73	137,688,842	1,444,847	1.0
11,000 - 11,999	57	126,521,603	974,165	.8
12,000 - 12,999	54	110,893,127	762,222	.7
13,000 - 13,999	46	87,416,446	547,524	.6
14,000 - 14,999	33	80,596,419	454,531	.6
15,000 - 15,999	19	45,354,556	207,207	.5
16,000 - 16,999	8	13,855,735	63,982	.5
17,000 - 17,999	4	4,142,002	13,672	.3
18,000 - 18,999	4	3,117,498	21,142	.1
19,000 - 19,999	2	2,626,840	2,078	.1
20,000 - 20,999	2	3,729,786	478	.1
21,000 - 21,999	1	942,141	--	0.0
22,000 - 22,999	0			
23,000 - 23,999	0			
24,000 - 24,999	1	549,542	--	0.0

Distribution of Agricultural Land Tax Claims
with Local Effort increased from 15 Mills to 20 Mills
and other School Aids increased realistically.

Ag. Land
Claims
in
Millions

